

By: Campbell

S.J.R. No. 60

SENATE JOINT RESOLUTION

proposing a constitutional amendment authorizing the governing body of a political subdivision to adopt a local option exemption from ad valorem taxation of a portion, expressed as a dollar amount, of the market value of real property of a business that employs honorably discharged veterans.

BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Article VIII, Texas Constitution, is amended by adding Section 1-s to read as follows:

Sec. 1-s. The governing body of a political subdivision may exempt from ad valorem taxation a portion, expressed as a dollar amount, of the market value of real property that a person owns and uses to operate a business that employs one or more honorably discharged veterans of the armed services of the United States. The amount of the exemption authorized by this section may not exceed \$15,000 of the market value of the property for each honorably discharged veteran employed by the business. The legislature by general law may provide additional eligibility requirements for the exemption.

SECTION 2. This proposed constitutional amendment shall be submitted to the voters at an election to be held November 3, 2015. The ballot shall be printed to permit voting for or against the proposition: "The constitutional amendment authorizing the governing body of a political subdivision to adopt a local option

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2 dollar amount, of the market value of real property of a business  
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